

## **AMENDMENT TO THE CLAIMS:**

The following listing of claims replaces all prior versions of the claims and all prior listings of the claims in the present application.

1. (canceled)
2. (previously presented) The method according to claim 21, wherein said covering film contains one selected from the group consisting of silicon, Al, and Ti.
3. (original) The method according to claim 2, wherein said covering film contains one selected from the group consisting of a water-soluble polymer containing silicon, a water-soluble polymer containing alumina and a water-soluble polymer containing titania.
4. (original) The method according to claim 3, wherein said water-soluble polymer containing silicon comprises polysilsesquioxane or a water-soluble spin-on glass.
5. (canceled)
6. (previously presented) The method according to claim 21, which further comprises heating the covering layer.
- 7-8. (canceled)
9. (previously presented) The method according to claim 21, wherein said surface of the covering layer is etched by means of reactive ion etching method, or polished by chemical mechanical polishing method.
10. (previously presented) The method according to claim 21, wherein said surface of the covering layer is wet-etched by making use of one selected from the group consisting of water, an acidic aqueous solution, and an alkaline aqueous solution.

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11. (canceled)

12. (previously presented) The method according to claim 22, wherein said covering film contains one selected from the group consisting of silicon, Al, and Ti.

13. (original) The method according to claim 12, wherein said covering film contains one selected from the group consisting of a water-soluble polymer containing silicon, a water-soluble polymer containing alumina and a water-soluble polymer containing titania.

14. (original) The method according to claim 13, wherein said water-soluble polymer containing silicon comprises polysilsesquioxane or a water-soluble spin-on glass.

15. (canceled)

16. (previously presented) The method according to claim 22, which further comprises heating the covering layer.

17-18. (canceled)

19. (previously presented) The method according to claim 22, wherein said surface of the covering layer is wet-etched by making use of one selected from the group consisting of water, an acidic aqueous solution, and an alkaline aqueous solution.

20. (canceled)

21. (currently amended) A method of forming a pattern, comprising:

forming a lower resist film over a surface of a substrate;

forming an upper resist film ~~over a surface of the substrate~~ on the lower resist film, said upper resist film being insoluble in water;

patterning the upper resist film to form an upper resist pattern;

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forming a covering layer containing silicon or a metal on the upper resist pattern by a coating method using ~~[[a]] an aqueous solution containing water as a solvent which is incapable of dissolving said upper resist pattern~~ of a water-soluble polymer containing silicon or a metal;

etching or polishing a surface of the covering layer until a surface of the upper resist pattern is exposed, thereby allowing the covering layer to selectively remain in an open portion of the upper resist pattern; and

etching the upper resist pattern and the lower resist film to form a lower resist pattern, using the covering layer remaining in the open portion as a mask.

22. (currently amended) A method of forming a pattern, comprising:

forming a lower resist film over a surface of a substrate;

forming an upper resist film ~~over a surface of the substrate~~ on the lower resist film, said upper resist film being insoluble in water;

patterning the upper resist film to form an upper resist pattern;

forming a covering layer containing silicon or a metal on the upper resist pattern by a coating method using ~~[[a]] an aqueous solution containing water as a solvent which is incapable of dissolving said upper resist pattern~~ of a water-soluble polymer containing silicon or a metal;

wet-etching a surface of the covering layer until a surface of the upper resist pattern is exposed, thereby allowing the covering layer to selectively remain in an open portion of the upper resist pattern; and

etching the upper resist pattern and the lower resist film to form a lower resist pattern, using the covering layer remaining in the open portion as a mask,

wherein said forming of said covering layer and said wet-etching are continuously performed using an apparatus provided with a coater and a wet etcher.

23. (currently amended) A method of manufacturing a semiconductor device, comprising:

forming a lower resist film over a surface of a substrate;

forming an upper resist film ~~over a surface of the substrate~~ on the lower resist film, said upper resist film being insoluble in water;

patterning the upper resist film to form an upper resist pattern;

forming a covering layer containing silicon or a metal on the upper resist pattern by a coating method using ~~[[a]] an aqueous solution containing water as a solvent which is incapable of dissolving said upper resist pattern~~ of a water-soluble polymer containing silicon or a metal;

etching or polishing a surface of the covering layer until a surface of the upper resist pattern is exposed, thereby allowing the covering layer to selectively remain in an open portion of the upper resist pattern; and

etching the upper resist pattern and the lower resist film to form a lower resist pattern, using the covering layer remaining in the open portion as a mask.

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